**CPA** 

Department of Commerce, Community, and Economic Development Division of Corporations, Business and Professional Licensing Alaska State Board of Public Accountancy Division of Occupational Licensing P.O. Box 110806

Juneau, Alaska 99811-0806

(907) 465-3811

(907) 465-3811 Fax: (907) 465-2974 E-mail: license@alaska.gov

## APPLICATION FOR REINSTATEMENT

CFA
ONLY

Please refer to the last page of this application for information concerning reinstatements. The amount due for reinstatement depends upon how long the license has been lapsed. The current biennial fee is \$220.00. Licenses lapsed for less than three years must pay the biennial fee due for the <a href="entire">entire</a> time the license has been lapsed. Licenses lapsed for more than three years pay no more than three times one year's portion of the fee that would have been required, providing the board determines the failure to renew was excusable. Please note that licensing fees are subject to change and the fee currently in place may not be the fee that was in place during the entire time the license was lapsed. Contact the division for correct fee information. Applying for Reinstatement to: ☐ Active Status ☐ Inactive Status (All applicants for reinstatement must submit documentation of 120 hours of continuing **FEES** education in the 36 months immediately before the date of the application for reinstatement.) Licensing Fee Period Name: First Last M.I. Mailing Address: State: ZIP Code: City: 3 x Annual Fee Daytime Telephone No.: Total Due: (maximum Date of Birth: \_\_\_\_\_ Social Security No.: \_\_\_\_ due is \$330) Email: My Alaska license has been lapsed: More than one year, but less than three years More than three years, but less than five years – Include documentation that failure to renew was excusable. List all Jurisdictions in which you hold or have held licenses to practice public accountancy. State or Jurisdiction License or Permit Number First Issue Date **Expiration Date** Periods of Lapse? **PAST EXPERIENCE** Are you presently in practice?  $\square$  Yes  $\square$  No If yes, give business name and location. Number of years: (City, State, ZIP Code) (Street)

Have you practiced public accountancy in Alaska during the period your license was lapsed? 

Yes 

No

08-4144 (Rev. 3/10/08)

# **PERSONAL DATA**

Since the date of ye	our last application for	an Alaska CPA or PA license:
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a.	Have you ever had your certificate, license or pern another jurisdiction suspended, revoked, restricted, rep that jurisdiction's licensing board?		YES	NO
b.	Have you ever had the right to practice before a federa or revoked?	al or state agency denied, suspended,		
C.	Have you ever been convicted of a felony under th States?	e laws of any state or of the United		
d.	Have you ever been convicted of any crime of which element under the laws of any state or of the United			
e.	e. Have you ever been found guilty of gross negligence in the practice of public accounting, or other acts discreditable to the accounting profession?			
f.	f. Have you ever committed an act in another state for which the holder of a license or permit would be subject to discipline in Alaska?			
g.	Have you ever had an application for a fidelity or sure	ety bond denied?		
	If so, what date? Name of Surety Company Address			
applicable confidenti	vered "yes" to any of these questions, please submit a c . All information supplied with applications is cons al by state or federal law. Information about licensees, : www.commerce.state.ak.us/occ under "Professional	sidered public information except information excep	rmation	considered
that all cr	THAT TO THE BEST OF MY KNOWLEDGE, the state edentials supplied by me to support my application as may result in failure to obtain certification in the State	re true and correct. I understand that	any fa	Isification of
		Signature of Applicant		
		Date of Application		
SUBSCR	BED AND SWORN TO before me this day o	of	, 2	
		Notary Public		
		My Commission Expires:		

# EVIDENCE SUBSTANTIATING ALL CONTINUING EDUCATION HOURS MUST BE SUBMITTED ALONG WITH THIS FORM

I. EDUCATION PROGRAMS ATTENDED
ATTACH A SEPARATE SHEET AS NECESSARY

	I. E Attac	CH A S	ATION PE SEPARATE	SHE	<b>AMS ATTENDED</b> ET AS NECESSAF	RY				
	COMPLETE NAME AND ADDRESS OF PROGR SPONSOR, I.E., SCHOOL FIRM OR ORGANIZAT CONDUCTING PROGRAM INCLUDING CHAPT LOCATION OR BRANCH OFFICE, ETC.	TION	LOCATIOI PROGRAM		TITLE OF PROGR. DESCRIPTION OF C		DATES ATTENDED (DAY, MONTH, YEAR)		HOURS CLAIMED	
1										
2										
3										
4										
5										
	II. CORRESPO	ONDE	NCE OR	INDIVI	DUAL STUDY PR	OGRAMS				
	COMPLETE NAME AND ADDRESS OF PROGRAM SPONSOR, I.E., SCHOOL FIRM OR ORGANIZATION CONDUCTING PROGRAM INCLUDING CHAPTER LOCATION OR BRANCH OFFICE, ETC.  TITLE OR PROGI DESCRIPTION OF					HOURS CLAIMED				
							TOTA	L		
(30	III. SPEAK hours per licensing period maximum		ISCUSSIO	N LE	ADER OR INSTRU	ICTOR				
CC	MPLETE NAME AND ADDRESS OF PROGRAM	,					HOURS CLAIMED			
	DNSOR, I.E., SCHOOL FIRM OR ORGANIZATION DIDUCTING PROGRAM INCLUDING CHAPTER LOCATION OR BRANCH OFFICE, ETC.		ATION OF RAM (CITY)		E OF PROGRAM OR RIPTION OF CONTENT	DATE OF PROGRAM	PREPARATION	PRES	PRESENTATION	
	<u>_</u>					+				

# IV. PUBLISHED ARTICLES AND BOOKS

TOTAL

PUBLISHER	TITLE OF PUBLICATION	DATE PUBLISHED	HOURS CLAIMED	ARTICLE ATTACHED?

### 12 AAC 04.440. REINSTATEMENT OF LAPSED PERMIT

## Check all that apply to the reinstatement of your lapsed permit

An individual whose license to practice has been lapsed for less than one year please use the license renewal form available from the Division of Corporations, Business, and Professional Licensing. 12 AAC 04.440(a)
<ul> <li>(b) An individual whose license to practice has been lapsed for at least one year, but less than three years, may apply for reinstatement of the license by submitting (1) an application a form provided by the department;</li> <li>(2) the license renewal fees under 12 AAC 02.340 for the entire period during which the license has been lapsed; and</li> <li>(3) documenting completion of at least 120 hours of approved continuing education, in accordance with 12 AAC 04.310 – 12 AAC 04.410, during the 36 months immediately before the date of the application for reinstatement; no more than 16 of the hours required in this paragraph may be from continuing education programs described in 12 AAC 04.360(5).</li> </ul>
<ul> <li>(c) An individual whose license to practice has been lapsed for at least three years, but less than five years, may apply for reinstatement of the license by</li> <li>(1) documenting to the satisfaction of the board that the individual's failure to renew the license was excusable;</li> <li>(2) meeting the requirements of (b) of this section; and</li> <li>(3) documenting that the continuing education completed in accordance with (b)(3) of this section included successful completion of a current ethics course and examination published by the American Institute of Certified Public Accountants (AICPA) or an ethics examination of another licensing jurisdiction, that, in the determination of the board, is equivalent to the AICPA course and examination described in 12 AAC 04.200(c).</li> </ul>

#### (f) A license to practice that has been lapsed for five years or more may not be reinstated.

- (e) The board may reinstate an applicant's license despite failure to furnish evidence of completion of the continuing education requirements in this section, if the board determines that failure to complete the continuing education requirements was due to reasonable cause or excusable neglect and the applicant agrees to complete a particular program or schedule of continuing education prescribed by the board.
- (d) Notwithstanding 12 AAC 04.300, a licensee whose license has been reinstated under (b) or (c) of this section shall complete at least
  - (1) 10 hours of approved continuing education for each full calendar quarter between the date the license was reissued and the next renewal date; or
  - (2) 80 hours of approved continuing education between the date the permit was reissued and the next renewal date.
- **12 AAC 04.410.** "Reasonable cause or excusable neglect" defined. For the purpose of AS 08.04.425(c) or 12 AAC 04.440, "reasonable cause or excusable neglect" includes
  - (1) chronic illness;
  - (2) retirement;
  - (3) military service; and
  - (4) hardships as individually determined by the board.